

February 8, 1951.
Tax Revision.

House File 364
By SLOANE and RYAN.

Passed House, Date
Vote: Ayes..... Nays.....
Passed Senate, Date.....
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to amend section two hundred thirty-two point thirty-six (232.36), Code 1950, relating to the annual tax which the board of supervisors may levy for the maintenance of a juvenile detention home and school, and to provide for an increase in the permissible tax levy for such purpose.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section two hundred thirty-two point thirty-
2 six (232.36), Code 1950, is hereby amended by striking from
3 line two (2) of said section the words “one-fourth” and sub-
4 stituting in lieu thereof the words “one-half”.

EXPLANATION OF H. F. 364

A maximum levy of one-fourth mill for the maintenance of the juvenile detention home and school in Polk County is inadequate. The county has been required to supplement the maximum levies in this fund by from \$15,000 upwards of money from the county emergency fund each year for the last ten years or more by increasing the maximum millage rate to one-half mill. An adequate amount of money could be levied to permit the juvenile home to be operated from the proceeds from this tax levy.